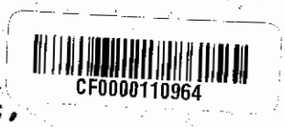
(2)

IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR

M.P. No. 2816 /1992



PETITIONER ... M/s Jaiswal Ispat,
K.K. Road, Moudhapara
Raipur, M.P..

- versus -

RESPONDENTS ... 1 Dy. Commissioner of Sales Tax
Raipur, M.P.

2 Sales Tax Officer,
Raipur Circle 3,
Raipur, M.P.

12844

PETITION UNDER ARTICLES 226/227 OF THE CONSTITUTION OF INDIA FOR A WRIT IN THE NATURE OF CERTIORARI, PROHIBITION MANDAMUS ETC., AND FOR APPROPRIATE ORDERS

XI-HC

XI-HC-22

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

(11R)

आदेश पत्रक

मामला क्रमांक W.P. 2816/92 **सन्** ~~200~~

..... **विरुद्ध** .....

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

11-8-2005

Mr. Ashish Shrivastava, counsel for the petitioner.

Mr. N.K. Agrawal, Deputy Advocate General for the State/ respondents.

Heard both the counsel.

The petitioner has preferred this petition under Article 226/227 of the Constitution of India, questioning the legality, propriety and correctness of order dated 23rd February, 1991 (Annexure P-13), passed by the Sales Tax Officer, whereby the learned Sales Tax Officer cancelled the recognition certificate granted to the petitioner earlier, on the ground that the process in which the petitioner is engaged does not fall under the category of definition of 'manufacture'.

Learned counsel for the petitioner submits that the matter is squarely covered by the decision of Supreme Court in the matter of **Ashirwad Ispat Udyog and others vs. State Level Committee and others** reported in **(1999) 32 VKN 65**, to which learned Deputy Advocate General for the State/respondents has not disputed.

In the above cited matter, similar question was considered by the Apex Court and it was held that

> "Purchase of steel scraps and cutting them into strips of various sizes for use by rolling mills and foundries with help of shearing machines and glass cutting - Such process falls within special

XI-HC-22

(119)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

आदेश पत्रक

मामला क्रमांक W.P. 2816/92 **सन्** ~~200~~

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आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित -2-	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

definition of 'manufacture' - MPGST Act, 1958, Sections 2 (j), 12 Notification No.A-3-11-86(74)/ST-V, dated 16-10-86".

Therefore, in view of the above judgment of Apex Court, the instant petition deserves to be allowed. Accordingly, the petition is allowed. Order dated 23-2-1991 (Annexure P-13), cancelling the eligibility certificate, and order dated 21-10-1993 (Annexure P-14) passed by the Deputy Commissioner are quashed.

Parties are entitled for certified copy of this order.

Sd/-
L.C.BHADOO
Judge

Soma

(पीछे देखिये)